

UNITED STATES DISTRICT COURT

Eastern District of Washington

UNITED STATES OF AMERICA,

Plaintiff,

JUDGMENT IN A CIVIL CASE

v.

LEE F. RHODES AND NAUTILUS GROUP,

CASE NUMBER: CR-09-343-RMP

Defendants.

- Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.
- Decision by Court.** This action came to hearing before the Court. The issues have been heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED Plaintiff's Motion for Default Judgment is GRANTED.

Defendant Lee F. Rhodes is indebted to the United States in the amount of \$114,442.32, less any additional credits according to proof, plus interest and other statutory additions, as provided by law, that have accrued since October 31, 2011. The United States has valid federal tax liens against all property and rights to property of Lee F. Rhodes, including but not limited to his interest in the Subject Property. The purported transfer of the Subject Property to the name of Nautilus Group was, and is, fraudulent, and the transfer is utterly null and void and of no effect as to the rights of the United States as a creditor of Lee F. Rhodes. The purported transfer is hereby set aside and Defendant Nautilus Group is determined to have no valid interest in the Subject Property. The federal tax liens against Lee F. Rhodes encumbering the Subject Property are hereby foreclosed. The Subject Property will be sold to satisfy the liens and outstanding and delinquent federal tax assessments against Defendant Lee F. Rhodes. The United States shall submit a Proposed Order of Sale to the Court. The United States is hereby granted its costs and attorney's fees herein. Case is closed.

November 8, 2011

Date

JAMES R. LARSEN

Clerk

s/ Cheryl Switzer

(By) Deputy Clerk

Cheryl Switzer